

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: OCT 24 2000

Employer Identification Number:

Form:

Tax Years:

All Years

Contact Person:

ID Number:

Telephone Number:

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(9) of the Internal Revenue Code.

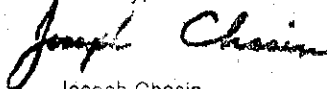
We make our ruling for the following reasons:

You have not established that you are organized and operated for section 501(c)(9) purposes. You have not established that no part of your net earnings inures to the benefit of any private shareholder or individual.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the Form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio Tax Exempt and Government Entities (TE/GE) office at 877-829-5500 (a toll free number).

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Joseph Chasin
Acting Manager, Exempt Organizations
Technical Group 2

cc: